

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

NURSE NOTES, INC.,

Plaintiff/Counter-Defendant, CIVIL ACTION NO. 10-CV-14481

VS. DISTRICT JUDGE DENISE PAGE HOOD

**ALLSTATE INSURANCE MAGISTRATE JUDGE MONA K. MAJZOUN
COMPANY,**

Defendant/Counter-Plaintiff.

**OPINION AND ORDER DENYING DEFENDANT/COUNTER-PLAINTIFF'S MOTION
TO COMPEL NURSE NOTES' INCOME TAXES (DOCKET NO. 26)**

This matter comes before the Court on Defendant/Counter-Plaintiff's Motion To Compel Nurse Notes' Income Taxes filed on April 29, 2011. (Docket no. 26). Plaintiff filed a Response on May 13, 2011. (Docket no. 34). The parties filed their respective Statements of Unresolved Issues on May 17 and 18, 2011. (Docket nos. 35, 36). The matter was referred to the undersigned for decision pursuant to 28 U.S.C. § 636(b)(1)(A). (Docket no. 28). The Court dispenses with oral argument pursuant to E.D. Mich. LR 7.1(f). The issue being fully briefed the motion is ready for ruling.

Defendant in its Motion asks the Court to compel Plaintiff to produce its income tax returns, including all schedules, for the years 2007 through 2010. Defendant argues that the tax returns are relevant yet does not allege that it ever requested the tax returns by way of a discovery request pursuant to the Federal Rules of Civil Procedure. Defendant did not include a verbatim recitation or copy of the discovery request at issue as required by E.D. Mich. LR 37.2 in filing a discovery motion. The Court need not reach the issue of the relevance of the tax returns. The Court finds that

Defendant has not shown that Plaintiff failed to answer or respond to a proper discovery request for the tax returns. Fed. R. Civ. P. 37(a)(3). The Court notes that discovery was to "be completed by April 8, 2011" and is now closed. No motions other than trial motions *in limine* may be filed after May 1, 2011. (Docket no. 9). Defendant's Motion will be denied.

The Court will make no award of attorneys fees in this matter. Fed. R. Civ. P. 37(a)(5)(A)(i)-(iii).

IT IS THEREFORE ORDERED that Defendant/Counter-Plaintiff Allstate Insurance Company's Motion To Compel Nurse Notes' Income Taxes (docket no. 26) is **DENIED**.

NOTICE TO THE PARTIES

Pursuant to Fed. R. Civ. P. 72(a), the parties have a period of fourteen days from the date of this Order within which to file any written appeal to the District Judge as may be permissible under 28 U.S.C. § 636(b)(1).

Dated: May 23, 2011

s/ Mona K. Majzoub
MONA K. MAJZOUB
UNITED STATES MAGISTRATE JUDGE

PROOF OF SERVICE

I hereby certify that a copy of this Opinion and Order was served upon Counsel of Record on this date.

Dated: May 23, 2011

s/ Lisa C. Bartlett
Case Manager